

Certification of Budget City

Name

Richmond City

Fiscal Year Ended June 30,

2012

Form: MB-BUD-1-2012

Part I

Certification

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.

The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.

A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

Utah Code

X

10-6-113-118 (no increase in tax rate - final budget adopted before June 22);

59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance:

6/8/2011

Public hearing date:

6/8/2011

JUSTIN B LEWIS

Budget Officer

6/30/2011

Date

435-258-2092

Phone Number

JUSTINL@PRI-PLASTICS.COM

Email Address

CONTINUE ON PAGE 2 WITH PART II

City Adopted Budget	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Name Richmond City</td> <td style="width: 30%;"></td> </tr> <tr> <td>Fiscal Year Ended June 30,</td> <td style="border: 1px solid black; text-align: center;">2012</td> </tr> </table>	Name Richmond City		Fiscal Year Ended June 30,	2012
Name Richmond City					
Fiscal Year Ended June 30,	2012				

Form: CITY-BUD-1-2012

Basic Form Instructions

- 1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.

2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.

4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.

5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.

6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:
 Utah State Auditor
 Utah State Capitol Complex
 East Office Building Suite E310
 PO Box 142310
 Salt Lake City, UT 84114

Part II General Fund Revenues

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Taxes			
1.1	General Property Taxes - Current	97935	96173	97935
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes	211934	168112	174507
1.4	Franchise Taxes	160653	149291	130200
1.5	Transient Room Tax			
1.6	Re-appraisals			
1.7	Assessing and Collecting - State-wide Levy			
1.8	Assessing and Collecting - County Levy			
1.9	Fee-in-Lieu of Property Taxes	13607	14825	13000
1.10	Penalties and Interest on Delinquent Taxes			
1.11				
1.12				
1.13				
	Licenses and Permits			
2.1	Business Licenses and Permits	2500	2425	2200
2.2	Non-business Licenses and Permits			
2.3	Building, Structures, and Equipment	4367	1871	3000
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses	2739	2764	3000
2.8				
2.9				
2.10				

CONTINUE ON PAGE 3 WITH PART II

Name		Fiscal Year Ended June 30,	2012	
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
3.1	General Government			
3.2	Court Costs, Fees, and Charges (Clerk)			
3.3	Recording of Legal Documents (Recorder)			
3.4	Zoning and Subdivision Fees			
3.5	Sale of Maps and Publications			
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees			
3.9	Public Safety			
3.10	Special Police Services			
3.11	Special Protective Services			
3.12	Corrective Fees (Jail)			
3.13	Streets and Public Improvements			
3.14	Street, Sidewalk, and Curb Repairs		7772	
3.15	Parking Meter Revenue			
3.16	Street Lighting Charges			
3.17	Sanitation	148010	144588	150500
3.18	Sewer Charges			
3.19	Street Sanitation Charges			
3.20	Refuse Collection Charges			
3.21	Sale of Waste and Sludge			
3.22	Weed Removal and Cleaning Charges			
3.23	Health			
3.24	Parks and Public Property	28231	30972	29364
3.25	Cemeteries			
3.26	Miscellaneous Services:	11520	12321	2010
3.27	Dispatch Collection Fee	18657	18387	18000
3.28	Recycling Fee	25528	25263	27252
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines	61425	58237	55000
4.2	Forfeitures			
4.3				
4.4				
4.5				
4.6				
4.7				
CONTINUE ON PAGE 4 WITH PART II				

Name		Fiscal Year Ended June 30,	0	
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
5.1	Federal Grants	25270	14560	
5.2	General Government			
5.3	Public Safety			
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants	5970	24414	
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	95554	79916	70000
5.11	Liquor Fund Allotment	2747	2252	2250
5.12	Grants from Local Units:	63853	3417	
5.13	Cache County Ambulance	3005	2697	2600
5.14	County Fire Department	4570	4570	4500
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	7960	14444	10000
6.2	Rents and Concessions			
6.3	Sale of Fixed Assets - Compensation for Loss		3337	
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7				
6.8				
6.9				
	Contributions and Transfers			
7.1	Transfer From:			
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Transfer From:			
7.5	Transfer From:			
7.6	Loan From:			
7.7	Loan From:			
7.8	Contribution from Private Sources	3980	4701	
7.9	Beg. Class "C" Road Fund Bal. to be Appopr.			
7.10	Transfer From: Capital Projects Fund			11235
7.11				
7.12				
7.13	Beg. General Fund Balance to be Appropriated	43942		
	TOTAL REVENUES	1043957	887309	806553
CONTINUE ON PAGE 5 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Legislative			
1.2	Commission or Council	2400	2400	4800
1.3	Legislative Committees and Special Bodies			
1.4	Ordinances and Proceedings			
1.5	Judicial			
1.6	City and Precinct Courts	7867	10800	11340
1.7	Juvenile Court			
1.8	District and Circuit Courts			
1.9	Law Library			
1.10	Executive and Central Staff Agencies			
1.11	Executive	28540	31582	31943
1.12	Boards and Commissions			
1.13	Central Purchasing			
1.14	Personnel			
1.15	Budgeting			
1.16	Data Processing			
1.17	Microfilming			
1.18	Administrative Agencies			
1.19	Auditor	7200	9000	9000
1.20	Clerk			
1.21	Treasurer	5518	6004	6121
1.22	Recorder	2911	3168	3229
1.23	Attorney	1837	998	1500
1.24	Surveyor			
1.25	Assessor			
1.26	Non-Departmental	45241	46428	37347
1.27	General Governmental Buildings	52660	42363	35037
1.28	Elections	958		250
1.29	Planning and Zoning			
1.30	Education and Community Promotion			
1.31				
1.32				
1.33				
1.34				
1.35				
1.36				
1.37				
1.38				
CONTINUE ON PAGE 6 WITH PART III				

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
2.1	Police Department	21093	21093	23000
2.2	Fire Department	63875	60940	34469
2.3	Corrections (Jail)			
2.4	Protective Inspections			
2.5	Other Protective	18316	19333	23143
2.6	Agricultural Inspection			
2.7	Animal Control and Regulation	9474	8776	9300
2.8	Flood Control			
2.9	Emergency Services (Civil Defense)			
2.10	Communication Center	18970	18387	18000
2.11	Public Safety	57956	45511	52092
2.12				
2.13				
	Public Health			
3.1	Health Services			
3.2	Infirmaries			
3.3				
3.4				
3.5				
3.6				
	Highway and Public Improvements			
4.1	Highways	120720	141969	163209
4.2	Class "C" Road Program	95758	79916	70000
4.3	Sanitation	146299	144588	150500
4.4	Sewage Collections and Disposal			
4.5	Shop and Garage			
4.6				
4.7				
4.8				
4.9				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	93315	81137	49879
5.2	Park Lighting	1707	1220	1755
5.3	Recreation and Culture	423	434	
5.4	Libraries	63146	64744	61389
5.5	Cemeteries			
5.6				
5.7				
5.8				
5.9				
CONTINUE ON PAGE 7 WITH PART III				

Name		Fiscal Year Ended June 30,		0
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning	1773	1780	1750
6.2	Community Development			
6.3	Urban Redevelopment and Housing			
6.4	Economic Development and Assistance			
6.5	Economic Opportunity			
6.6				
6.7				
6.8				
6.9				
	Debt Service			
7.1	Principal and Interest			
7.2				
7.3				
7.4				
	Transfers and Other Uses			
	Transfer To:			
8.1	Special Revenue Fund-Sports Complex	7500	7500	7500
8.2	Capital Projects Fund	168500	37238	
8.3				
8.4				
	Loan To:			
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance			
8.10	Class "C" Road Funds			
8.11				
8.12				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7				
9.8	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	1043957	887309	806553
CONTINUE ON PAGE 8 WITH PART IV				

Name	Richmond City	Fiscal Year Ended June 30,		2012
Part IV	Special Revenue Fund			
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Lewiston City	7500	7500	7500
1.2	Interest Income	40	78	
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance			
2.2	Transfer From:			
2.3	Richmond City	7500	7500	7500
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	15040	15078	15000

	Expenditures			
3.1	Cub River Sports Complex Maint	14256	15078	15000
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	Other Uses			
4.1	Budgeted Increase in fund Balance	784		
4.2	Transfer To:			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	TOTAL EXP AND OTHER USES	15040	15078	15000

Name		Richmond City	Fiscal Year Ended June 30,		2012
Part V		Debt Service Fund			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
	Revenues				
1.1	Bond Issues (Except Enterprise)				
1.2	Property Taxes				
1.3	Fee-in-Lieu of Property Taxes				
1.4	Interest Income				
1.5	Transfer From:				
1.6	Other:				
1.7					
1.8					
1.9					
1.10					
1.11					
1.12					
	TOTAL REVENUE	0	0	0	

2.1	Beginning Fund Balance			
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	TOTAL AVAILABLE FOR APPROPRIATION	0	0	0
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	Expenditures			
3.1	Debt Service			
3.2	Retirement of bonds			
3.3	Interest on bonds			
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	0	0	0

4.1	Ending Fund Balance	0	0	0
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Name	Richmond City	Fiscal Year Ended June 30,	2012
Part VI	Capital Projects Fund		
Nature of the Fund:			
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues		
1.1	Transfers from General Fund	168500	37238
1.2	Interest Income	8231	8425
1.3	Other Additions		
1.4			
1.5			
1.6			
1.7			
1.8			
1.9			
1.10			
1.11			
1.12			
	TOTAL REVENUE	176731	45663
2.1	Beginning Fund Balance	638795	815526
	TOTAL AVAILABLE FOR APPROPRIATION	815526	861189
	Expenditures		
3.1	Transfers to General Fund		11235
3.2			
3.3			
3.4			
3.5			
3.6			
3.7			
3.8			
3.9			
3.10			
3.11			
	TOTAL EXPENDITURES	0	0
4.1	Ending Fund Balance	815526	861189

Name		Richmond City		Fiscal Year Ended June 30,		2012	
Part VII		Other Fund					
Nature of the Fund:							
Description (a)				Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
	Revenues						
1.1	Transfers from General Fund						
1.2	Interest Income						
1.3	Other Additions						
1.4							
1.5							
1.6							
1.7							
2.1	Beginning Fund Balance to be Appropriated						
	TOTAL REVENUE			0	0	0	
	Expenditures						
3.1							
3.2							
3.3							
3.4							
3.5							
3.6							
3.7							
4.1	Appropriated Increase in fund Balance						
	TOTAL EXPENDITURES			0	0	0	

INSTRUCTIONS:

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If the enterprise is required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the enterprise to provide a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund, not the debt service fund.

See page 2 of section IV.C.02 in the Uniform Accounting Manual

cash flow analysis is
whether the enterprise is
. Since enterprise
; that a private
values even though
and debt repayment
/n to use the cash
ome (loss) should

electric. A
d, such as water and

prise fund rather

Name	Richmond City	Fiscal Year Ended June 30,		2012
Part IX	Water Enterprise Fund:			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	308246	321058	350400
1.2	Interest Earned	887	1275	2500
1.3	Other: Sundry		214	200
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	309133	322547	353100
	Operating Expense			
2.1	Personnel Services	51164	53740	54394
2.2	Contractual Services			
2.3	Material and Supplies	158404	99745	118489
2.4	Depreciation	75044	82125	80100
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	284612	235610	252983
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	2550	1600	
3.2	Interest Expense	-5280	-7462	-11920
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected	21611	13103	
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	43402	94178	88197
	Cash Operating Needs			
4.1	Net Income (Loss)	43402	94178	88197
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	43402	94178	88197
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name		Fiscal Year Ended June 30,		2012
Part IX	Sewer Enterprise Fund:			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	402783	406927	369984
1.2	Interest Earned	9409	13750	21200
1.3	Other: Pepperidge Farm	4333	4500	4500
1.4	Other: Army Corp of Engineers	8015		
1.5	Other:			
	TOTAL OPERATING REVENUE	424540	425177	395684
	Operating Expense			
2.1	Personnel Services	108217	116339	112979
2.2	Contractual Services			
2.3	Material and Supplies	204452	156384	108038
2.4	Depreciation	425532	404790	417710
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	738201	677513	638727
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense	-2613	-1137	-7400
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected	27500	16500	
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	-288774	-236973	-250443
	Cash Operating Needs			
4.1	Net Income (Loss)	-288774	-236973	-250443
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	-288774	-236973	-250443
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0